

**INDIANA TAX COURT**

Cases Transmitted

Week of 12/29/14

Name: Blue Top Communications Inc. v. Indiana Dep't of State Revenue  
Case No. 49T10-1412-TA-70  
Date Filed: 12/29/14  
Attorneys: Brian C. Hewitt, David J. Lekse  
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Type of Tax: Sales - Whether the Department of Revenue erred in denying sales tax refund to taxpayer on sales it purportedly made outside Indiana.